

SIKKIM



GOVERNMENT

GAZETTE

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No. 364

**GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK**

No. 4/LD/19

Date: 19.08.2019

NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received assent of the Governor on 9th day of August, 2019 is hereby published for general information:-

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2019

ACT NO. 4 OF 2019

AN

ACT

further to amend the Sikkim Motor Vehicles Taxation Act, 1982.

BE it enacted by the Legislature of Sikkim in the Seventieth Year of the Republic of India as follows:

**Short title, extent
and commencement**

1. (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2019.
- (2) It extends to the whole of Sikkim.
- (3) It shall come into force on the date of its publication in the Official Gazette.

**Amendment of
section 4**

2. In the Sikkim Motor Vehicles Taxation Act, 1982, (hereinafter referred to as the Principal Act), in sub-section (2) of section 4, for the existing first proviso, the following shall be substituted namely :-

"Provided that the owner of any motor vehicle (transport or non-transport) shall be liable to pay token tax either for 1 (one) or more quarterly periods, or annually or onetime tax @ 5 (five) times of the annual tax as per the rates specified in the Schedule I".

**Amendment of
section 9**

3. In the Principal Act, for the existing section 9, the following shall be substituted, namely:-

"The Taxation Officer shall grant and deliver to every person, who pays to him the tax or additional tax in respect of any motor vehicle, a receipt in which shall be specified the particulars of the tax paid and such other particulars as may be prescribed, provided that in case of payment of token tax through online payment gateway, the receipt generated shall be printed and kept along with the Certificate of Registration or in digi locker/ mparivahan app or in any electronic medium for inspection as and when asked for by any authorized person".

**Jagat B. Rai (SSJS),
L.R.-cum-Secretary,
Law Department.**